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June 12, 2000

CALIFORNIA OFFICE

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BOX: PATENT APPLICATION

Assistant Commissioner for Patents

Washington, D.C. 20231

Re:

Application of Atsushi MAKINO

AUDIO DEVICE

Our Reference: Q59679

Dear Sir:

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JAPAN OFFICE

TOEI NISHI SHIMBASHI BLDG. 4F 13-5 NISHI SHIMBASHI 1-CHOME MINATO-KU, TOKYO 105, JAPAN TELEPHONE (03) 3503-3760 FACSIMILE (03) 3503-3756



Attached hereto is the application identified above including the specification, claims, executed Declaration and Power of Attorney, fifteen (15) sheets of drawings, two (2) sheets of drawings legends, two (2) priority documents, executed Assignment and PTO Form 1595.

The Government filing fee is calculated as follows:

Total Claims	5 - 20 =	$0 \times $18 =$	\$ 000.00
Independent Claims	3 - 3 =	$0 \times $78 =$	\$ 000.00
Base Filing Fee	(\$690.00)		\$ 690.00
Multiple Dep. Claim Fee	(\$260.00)		\$ 000.00
TOTAL FILING FEE			\$ 690.00
Recordation of Assignment Fee			\$ 40.00
TOTAL U.S. GOVERNMENT FEE			\$ 730.00

Checks for the statutory filing fee of \$ 690.00 and Assignment recordation fee of \$ 40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Japanese Patent Application

Filing Date

P.Hei. 11-165651

June 11, 1999

P.2000-119787

April 20, 2000

Since the anniversary of the priority date fell on a Sunday, the filing of this application on Monday, June 12, 2000 is sufficient to obtain the benefit of priority.

Respectfully submitted,
SUGHRUE, MION, ZINN, MACPEAK & SEAS
Attorneys for Applicant(s)

Darryl Mexic

Registration No. 23,063

DM:alb